

LEGAL NOTICE NO. 6

REPUBLIC OF TRINIDAD AND TOBAGO

THE INTERPRETATION ACT, CHAP. 3:01

ORDER

MADE BY THE PRESIDENT UNDER SECTION 52(1) OF  
THE INTERPRETATION ACT

THE DELEGATION OF FUNCTIONS (VALUE ADDED TAX)  
ORDER, 2024

1. This Order may be cited as the Delegation of Functions (Value Added Tax) Order, 2024. Citation

2. In this Order—

Interpretation

“ecclesiastical institution” means an institution associated with an officially recognised religious body in Trinidad and Tobago; and

“cultural event” means any activity or practice that is characteristic of the nation or region as a whole or of any composite group within, which arises out of shared customs, heritage, lifestyles, beliefs and values and includes activities related to the visual, performing and literary arts when hosted by the Government of Trinidad and Tobago or the Tobago House of Assembly.

3. In exercise of the powers conferred upon her by section 52(1) of the Interpretation Act, the President delegates to the Minister with responsibility for finance the functions which she is empowered to exercise under sections 46B(d) and 55(2) of the Value Added Tax Act in relation to her powers under section 124 of the Income Tax Act, for the remission or refund of Value Added Tax on— Delegation of functions Chap. 3:01 Chap. 75:06 Chap. 75:01

(a) television broadcasting equipment imported to facilitate the live broadcast from Trinidad and Tobago of sporting events as defined by section 6(2) of the Corporation Tax Act; Chap. 75:02

(b) musical and film production equipment imported by—

(i) an ecclesiastical, charitable or educational institution of a public character, within the meaning of section 6(1)(g) of the Corporation Tax Act;

(ii) a sporting body of persons as defined by section 6(2) of the Corporation Tax Act; and

Act No. 1 of  
2015

- (iii) a State-controlled enterprise as defined under the Public Procurement and Disposal of Public Property Act;
- (c) sporting equipment, kits, uniforms, sporting supplies and related accessories imported by the national team or a sporting body of persons as defined by section 6(2) of the Corporation Tax Act;
- (d) motor vehicles, goods, materials and supplies imported by—
  - (i) an ecclesiastical, charitable or educational institution of a public character, within the meaning of section 6(1)(g) of the Corporation Tax Act;
  - (ii) a sporting body of persons as defined by section 6(2) of the Corporation Tax Act; and
  - (iii) a State-controlled enterprise as defined under the Public Procurement and Disposal of Public Property Act;
- (e) goods imported for a cultural event; and
- (f) a foreign registered motor vessel chartered by a State-controlled enterprise as defined under the Public Procurement and Disposal of Public Property Act to ply the territorial waters of Trinidad and Tobago for specified periods for the purpose of transporting—
  - (i) Liquefied Petroleum Gas;
  - (ii) fuels;
  - (iii) cement and aggregates; and
  - (iv) volatile gases for the health sector,between ports in Trinidad and Tobago.

Dated this 11th day of January, 2024.

F. NOEL  
*Acting Secretary to Cabinet*